

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the paragraph no. [0057.1] with the following amended paragraph:**

[0057.1] FIG. 11 is a sectional view of an illustrative embodiment of the present invention. FIG. 11 illustrates a combination of FIG. 5(c) and FIG. 10, wherein the reference numerals 203a and 203b have been employed to more clearly reference the first and second channel regions, respectively. As shown in FIG. 11, a second gate electrode 107 is disposed above a first channel region 203a. Further, the low voltage gate electrode 110 is disposed above a second channel region 203b. As shown in FIG. 11, an impurity concentration region 105f is disposed between the first channel region 203a and the second channel region 203b such that a portion of the impurity concentration region 105f is not directly below either the low voltage gate electrode 110 or the second gate electrode 107.